

11-26-1. Definitions -- Ceiling on local charges based on gross revenues of public service provider.

- (1) As used in this chapter:
 - (a) "Local charge" means one or more of the following charges paid by a public service provider to a county or municipality:
 - (i) a tax;
 - (ii) a license;
 - (iii) a fee;
 - (iv) a license fee;
 - (v) a license tax; or
 - (vi) a charge similar to Subsections (1)(a)(i) through (v).
 - (b) "Municipality" means:
 - (i) a city; or
 - (ii) a town.
 - (c) "Public service provider" means a person engaged in the business of supplying taxable energy as defined in Section 10-1-303.
- (2) A county or a municipality may not impose upon, charge, or collect from a public service provider local charges:
 - (a) imposed on the basis of the gross revenues of the public service provider;
 - (b) derived from sales, use, or both sales and use of the service within the county or municipality; and
 - (c) in a total amount that is greater than 6% of gross revenues.
- (3) The determination of gross revenues under this section may not include:
 - (a) the sale of gas or electricity as special fuel for motor vehicles; or
 - (b) a local charge.
- (4) This section may not be construed to:
 - (a) affect or limit the power of counties or municipalities to impose sales and use taxes under:
 - (i) Title 59, Chapter 12, Sales and Use Tax Act; or
 - (ii) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act; or
 - (b) grant any county or municipality the power to impose a local charge not otherwise provided for by law.
- (5) This section takes precedence over any conflicting provision of law.

Amended by Chapter 253, 2003 General Session

11-26-2. Exemption of municipality from taxation limitation.

A municipality is exempt from this limit by a majority vote of its voters voting in a municipal election.

Enacted by Chapter 214, 1981 General Session